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Michael P. O'Neil

Admitted Pro Hac Vice

Counsel for Ad Hoc Group of Hospitals

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PURDUE PHARMA L.P., et al.,

Debtors.¹

Chapter 11

Case No. 19-23649 (RDD)

(Jointly Administered)

AMENDED DECLARATION OF WILLIAM LEGIER

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Pursuant to 28 U.S.C. § 1746, I, William Legier, hereby declare as follows under penalty of perjury:

1. On July 13, 2021, I submitted an *Expert Report*, which report I understand has been designated as JX-2602.

2. Nothing that I have learned since the submission of my report has changed any of my opinions expressed therein. However, I now understand that since the time of the report's filing, Dr. Masiowski: has narrowed his objections; did not identify any witnesses or exhibits for the confirmation hearing; and asked counsel for the Ad Hoc Group of Hospitals if my report could be redacted to remove direct references to him and his expert report dated June 22, 2021. Relying on the representations of Dr. Masiowski and his counsel, I am amenable to such redactions, as they do not affect the remaining opinions and observations set forth in my original report.

3. I respectfully submit this Amended Declaration and my attached redacted report as my direct testimony on behalf of the Ad Hoc Group of Hospitals.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on: August 16, 2021

By: /s/ William Legier
William Legier

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LEGIER & COMPANY, *apac*

EXPERT REPORT

**United States Bankruptcy Court Southern District of New York Purdue
Pharma, L.P., et al. – Chapter 11 Case No. 19-23649 (RDD)**

PREPARED FOR:

**Michael P. O’Neil, Esquire
Taft Stettinius & Hollister LLP
on behalf of the Counsel for Ad Hoc Group of Hospitals
One Indiana Square, Suite 3500
Indianapolis, IN 46204-2023**



THE MARK OF EXCELLENCE



July 13, 2021

Michael P. O'Neil, Esquire
Taft Stettinius & Hollister LLP
on behalf of the Counsel for Ad Hoc
Group of Hospitals
One Indiana Square, Suite 3500
Indianapolis, IN 46204-2023

**Re: United States Bankruptcy Court Southern District of New York
Purdue Pharma, L.P., et al. – Chapter 11 Case No. 19-23649 (RDD)**

Dear Mr. O'Neil:

SCOPE

[REDACTED] you have asked that I review documents and information in connection with the above referenced matter and provide my opinions, along with the basis and reasons for same, as to:

- Whether the Hospital Trust Distribution Procedures document ("HTDP") uniformly address the claimant's electronic data as defined in #23 of the Hospital Abatement Distribution Form ("Claims Data") for hospitals and other treatment providers, [REDACTED]
- [REDACTED]
- Whether the HTDP as it relates to the weight of the Operational Impact Model (defined below), when applied in conjunction with other weighted factors set forth in the HTDP, provide for an allocation to eligible claimants

SUMMARY OF DOCUMENTS AND INFORMATION

In the course of this engagement, I have studied and analyzed the following documents and information, which have been provided to me to date, including the following:

- Hospital Trust Agreement
- HTDP

Forensic and Investigative CPAS

Energy Centre • 1100 Poydras St. • 34th Floor • New Orleans, LA 70163 • Telephone 504/561-0020 • Fax 504/561-0023

Member American Institute of Certified Public Accountants • Forensic and Valuation Services Section

- Hospital Abatement Distribution Form

- [REDACTED]

This report may only be used in connection with this matter. It is not intended for, and may not be used for, other purposes or by anyone not directly involved in this matter. It is based upon documents and information provided to me to date. To the extent that additional documents and information are made available to me in connection with this matter, this report may be subject to update. The curriculum vitae of William R. Legier and a list of my previous trial testimony are attached. The compensation to be paid in connection with this engagement is \$495 per hour.

BASIS AND REASONS FOR OPINIONS

In connection with my study and analysis of the documents and information provided, I note the following as the basis and reasons for my opinions:

THE ALLOCATION MODEL –

As demonstrated throughout the mediation, [REDACTED] the operational impact model calculates a claimant's operational impact resulting from its treatment of patients with opioid diagnoses. This operational impact is based upon the claimant's collections from opioid patient encounters as a percentage of its total charges to them versus its collections from non-opioid patients as a percentage of its total charges to non-opioid patients. The difference in this percentage of collections for opioid patients versus non-opioid patients is then multiplied times the claimant's total charges to the opioid patients, which gives rise to the total collections that the claimant would have collected from the opioid patients had they collected at the same rate as they did for the non-opioid patients ("Operational Impact Model").

The above calculation is performed utilizing the Claims Data, which is generated by the treatment provider at the time of the patient encounter. To the extent that this Claims Data is provided by hospitals versus other treatment providers, [REDACTED] the Operational Impact Model will calculate operational impact in a consistent manner.

The weight of the Operational Impact Model is applied, in conjunction with the other weighted factors that were the subject of the mediator's proposal, to ascertain the allocation that an eligible claimant may receive. The volume of claims will likely result in a *pro rata* distribution.

[REDACTED]

In addition to the foregoing, I also rely on my education, training and extensive experience, including my experience in conducting financial impact analyses and calculating the financial implications attributable to an often catastrophic event.

OPINIONS

In view of the above, it is my opinion that:

- The HTDP uniformly address hospitals and other treatment providers, [REDACTED] [REDACTED] Thus, there is no favor shown to any treatment provider, and no disfavor shown to an independent [REDACTED] physician.
- [REDACTED]
- The HTDP as it relates to the weight of the Operational Impact Model, [REDACTED] [REDACTED] when applied in conjunction with the other weighted factors set forth in the HTDP provide for an allocation to eligible claimants.

Sincerely,



Legier & Company, apac
William R. Legier
Forensic CPAs and Business Consultants

[REDACTED]


In addition to the foregoing, I also rely on my education, training and extensive experience, including my experience in conducting financial impact analyses and calculating the financial implications attributable to an often catastrophic event.

OPINIONS

In view of the above, it is my opinion that:

- The HTDP uniformly address hospitals and other treatment providers, [REDACTED] independent emergency room physician such as Dr. Masiowski. Thus, there is no favor shown to any treatment provider, and no disfavor shown to an independent emergency room physician.
- [REDACTED]
- The HTDP as it relates to the weight of the Operational Impact Model, [REDACTED] when applied in conjunction with the other weighted factors set forth in the HTDP provide for an allocation to eligible claimants.

Sincerely,


Legier & Company, apac
William R. Legier
Forensic CPAs and Business Consultants

WILLIAM R. LEGIER, *CPA, CFE, CFF*

CURRICULUM VITAE

William R. Legier, CPA, CFE, CFF



William R. Legier, CPA, CFE, CFF

CURRICULUM VITAE

FIRM NAME AND ADDRESS:

LEGIER & COMPANY, *apac*

Forensic CPAs and Business Consultants
Energy Centre, 34th Floor
1100 Poydras Street
New Orleans, LA 70163

Telephone Numbers:

(504) 599-8300 Direct
(504) 599-8351 Facsimile - Direct
Email: legier@legier.com

SUMMARY OF QUALIFICATIONS:

Forty-one years of successful accounting experience. Certified Public Accountant, Certified Fraud Examiner, Certified in Financial Forensics, high level corporate background, extensive testimony in Federal and State Courts for leading national law firms and Fortune 500 companies in areas including calculating and refuting financial damages including lost profits (business interruption), fraud detection and recovery, mismanagement, appointment of receivers, business valuations, shareholder disputes, evidence of ownership, identification of hidden assets, corporate veil piercing, analysis and explanation of complex financial transactions, bankruptcies, forensic accounting, accounting malpractice and marital dissolutions.

EDUCATION:

LOUISIANA STATE UNIVERSITY - Baton Rouge, Louisiana

Bachelor of Science Degree, 1970

Major: Accounting

Minor: Business Administration

Member, Beta Alpha Psi - Honorary Accounting Fraternity

CERTIFIED PUBLIC ACCOUNTANT – 1974

CERTIFIED FRAUD EXAMINER – 1991

CERTIFIED IN FINANCIAL FORENSICS – 2008

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CONTINUING PROFESSIONAL EDUCATION - (approximately 40+ hours per year) on the topics including the following:

- ☐ Fraud Auditing and Investigation
- ☐ Forensic Accounting
- ☐ Business Valuation
- ☐ Business Planning and Consulting
- ☐ Family Business Management
- ☐ Litigation/Expert Witness Services
- ☐ Calculating and Refuting Damages from Lost Profits
- ☐ Personal Financial Planning
- ☐ Federal Income Taxes
- ☐ Financial Aspects of Historic Preservation
- ☐ Income Tax Planning
- ☐ Management Advisory Services
- ☐ Preparation of Prospective Financial Statements

EMPLOYEE HISTORY:

LEGIER & COMPANY, *apac*

Forensic and Investigative CPAs - New Orleans, Louisiana - 1984 to present.

MANAGING DIRECTOR

Responsible for the management and coordination of the firm's operations, finance, marketing, and research and development, including accounting, auditing, tax and management advisory services divisions.

McDONALD SALES CORPORATION - New Orleans, Louisiana, 1975 to 1983.

VICE PRESIDENT, FINANCE - OPERATIONS

Responsible for all financial and operating aspects of this privately-owned \$100 million group of diversified companies in fields such as:

- ☐ Wholesale distribution of major appliance brands including RCA, Litton, White-Westinghouse, Tappan and Burlington House
- ☐ Direct mail order sales of the Oreck Vacuum Cleaner products to over one million customers throughout the United States

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EMPLOYMENT HISTORY: (Continued)

McDONALD SALES CORPORATION (continued) –

- ☐ Retail sales of Oreck Vacuum Cleaner products through regional company- owned stores
- ☐ Manufacturing and direct mail order sales of Viking clocks
- ☐ Retail sales of Viking clocks through company-owned retail stores
- ☐ Real Estate acquisition, development and management
- ☐ Private safe deposit vault operations
- ☐ Commercial financial services (floor plan financing to wholesale customers)
- ☐ Captive advertising agency operations
- ☐ Responsibilities included supervision of over 150 employees through 8 to 10 departmental managers in the following areas:
 - Corporate accounting and finance including financial reporting, budgeting, forecasting and long range strategic planning and tax compliance
 - Treasury functions including cash management, maintenance of investments portfolio and banking relations
 - Vendor financial relations
 - Business Information Technology including selections and development of computer hardware and software, systems design and installation
 - Product manufacturing and distribution through several facilities within the Gulf South Region
 - Acquisition and start up of new corporate entities
 - Establishment of corporate credit policies, procedures and objectives
 - Personnel management including hiring and dismissal of personnel, labor relations matters and executive and management incentive based compensation program development and implementation
 - Establishment and maintenance of corporate insurance portfolio
 - Employee benefit plan development and administration including investment of funds through bank trustee
 - Development and maintenance of the employee benefit handbook
 - Asset acquisition, disposition and related financing

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EMPLOYMENT HISTORY: (Continued)

LOUISIANA NEWS COMPANY - New Orleans, Louisiana - 1973 to 1975.

VICE PRESIDENT, GENERAL MANAGER; VICE PRESIDENT, FINANCE; CONTROLLER

Responsible for all financial and operating aspects of the company in the following areas:

- ☐ Wholesale distribution of major national and international publishers of paperback books and periodicals through drugstore, grocery, department stores, newsstands, etc.
- ☐ Wholesale distribution for major publishers of phonograph records and tapes to record stores, department stores and U.S. Government P.X. operations, etc.
- ☐ Retail sales of phonograph records and tapes
- ☐ Responsibilities also included all of those noted above for McDonald Sales Corporation except:
 - Manufacturing operations
 - Real estate development projects
 - Employee benefit plans

ARTHUR ANDERSEN & COMPANY - New Orleans, Louisiana - 1970 to 1973.

SENIOR ACCOUNTANT

Responsible for audits of various privately held and publicly traded companies, preparation of audit reports, management advisory letters and corporate income tax returns.

BOARDS, COMMITTEES, PROFESSIONAL MEMBERSHIPS AND AWARDS:

- ☐ NOCCA Institute (New Orleans Center for Creative Arts)
 - President
 - Executive Committee and former Treasurer
- ☐ Northwestern State University
 - Dean's Executive Advisory Board
- ☐ New Orleans Pro Bono Project Board Member
- ☐ Volunteers of America of Greater New Orleans
 - Board Member, Treasurer and Chairman
 - Audit and Finance Committee, 1988-1991
- ☐ International Hospital for Children
 - Board Member, Treasurer and President, 1988 – 1995
- ☐ Metairie Park Country Day School
 - Board Member and Secretary - Dads' Club, 1988 – 1990
 - Chairman of Associates Annual Fund Raising Campaign, 1987 – 1988

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BOARDS, COMMITTEES, PROFESSIONAL MEMBERSHIPS AND AWARDS:
(Continued)

- ☐ The Village at Henderson Point
Board Member, Treasurer and President, 1990 - 1994
- ☐ New Orleans Speech and Hearing
Board Member and Treasurer, 1988 - 1994
- ☐ United Way of Greater New Orleans
Co-Chairman - Needs Assessment Committee, 1983 - 1984
- ☐ American Institute of Certified Public Accountants – Member
- ☐ Society of Louisiana Certified Public Accountants – Member
- ☐ National Forensic Center – Member
- ☐ National Association of Certified Fraud Examiners
Member in Advanced Standing
- ☐ The American Board of Forensic Examiners, Member
- ☐ Louisiana Advisory Board of the American Automobile Association
Board Member, 1995 - 1997
- ☐ Tulane University, A.B. Freeman School of Business
Family Business Forum - Advisory Council – Member, 1995 - present
- ☐ University of New Orleans
Advisory Board, Entrepreneurship Program, Entrepreneur in Residence
- ☐ The Chamber/New Orleans and the River Region
Executive Committee, Small Business Council, 1995 - 1996
- ☐ The Chamber/New Orleans and the River Region
Governmental Affairs Committee, 1996
- ☐ The Chamber/New Orleans and the River Region
Small Business Champion Award, 1994
- ☐ The Chamber/New Orleans and the River Region
Board of Directors, 1999 – present
- ☐ The Chamber/New Orleans and the River Region Treasurer
- ☐ U.S. Small Business Administration
State of Louisiana, Accountant Advocate Award, 1995
- ☐ Young Leadership Council (YLC) of Greater New Orleans
Selected Role Model, 1996
- ☐ Louisiana Small Business Development Center
Advisory Council Member, 1996
- ☐ Crimestoppers, Board of Trustees, 2002
- ☐ American Institute of Certified Public Accountants Steering Committee
National Restaurant Conference

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LECTURES AND SPEECHES:

Topics including accounting, finance, business planning, business valuation, incentive based compensation planning, managing a growing business, fraud and forensic accounting, tax planning, exiting your business and business information technology to groups sponsored by:

- ☐ IBM
- ☐ RCA
- ☐ American Institute of Certified Public Accountants
- ☐ Louisiana State University
- ☐ The Equitable Life Insurance Company
- ☐ United States Bankruptcy Court Trustees
- ☐ The Roundtable Club
- ☐ The Institute of Internal Auditors
- ☐ Ochsner Medical Foundation
- ☐ New Orleans Metropolitan Association of Realtors, Inc.
- ☐ National Association of Insurance Commissioners (NAIC)
- ☐ The Chamber, New Orleans/River Region – Venture Network
- ☐ University of New Orleans
 - School of Business
 - Metropolitan College
 - School of Hotel and Restaurant Management
 - Small Business Development Center
- ☐ Tulane University
 - A.B. Freeman School of Business
 - Levy-Rosenblum Family Business Institute
 - Tulane Law School
- ☐ *The New Orleans Times-Picayune* Money Watch Live

EXPERT WITNESS QUALIFICATIONS:

Qualified as an Expert Witness in the fields of certified public accounting, fraud and forensic accounting, management and financial consulting, business valuations, determination of lost profits, evidence of ownership from an accounting standpoint and the financial analysis of businesses with testimony in cases before the:

Federal Districts:

- ☐ United States District Court - Middle District of Louisiana
- ☐ United States District Court - Eastern District of Louisiana
- ☐ United States District Court - Middle District of Georgia
- ☐ United States District Court - Western District of Louisiana
- ☐ United States District Court - Northern District of California
- ☐ United States District Court - Galveston Division
- ☐ United States Bankruptcy Court - Eastern District of Louisiana

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EXPERT WITNESS QUALIFICATIONS: (Continued)

- ☐ United States Bankruptcy Court - Western District of Louisiana
- ☐ United States Bankruptcy Court Southern District of Mississippi (Gulfport-I Divisional Office)

State Districts:

- ☐ Civil District Court - Orleans Parish, Louisiana
- ☐ 16th Judicial District Court – Iberia Parish
- ☐ 17th Judicial District Court – Lafourche Parish
- ☐ 19th Judicial District Court, Parish of East Baton Rouge
- ☐ 23rd Judicial District Court – Ascension Parish
- ☐ 24th Judicial District Court – Jefferson Parish
- ☐ 25th Judicial District Court – Plaquemines Parish
- ☐ 33rd Judicial District Court – Allen Parish
- ☐ 27th Judicial District Court - Opelousas Division
- ☐ 32nd Judicial District Court – Terrebonne Parish
- ☐ Chancery Court of Hancock County, Mississippi
- ☐ Superior Court of New Jersey, Middlesex County
- ☐ Court of Common Pleas; Philadelphia County

Others:

- ☐ American Arbitration Association
- ☐ Appointed by the 24th Judicial District Court of Jefferson Parish as the Court's Expert
- ☐ NASD / FINRA Arbitration

CONTRIBUTING AUTHOR AND PUBLISHER:

- ☐ "Financial Alert" newsletters
- ☐ A. B. Freeman School of Business newsletter “EntrepreNews”

LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS:

- ☐ The Exxon Corporation - Determination of Business Lost Profits – Frilot, Partridge, Kohnke & Clements, Attorneys At Law – New Orleans, Louisiana
- ☐ Merrill Lynch and Company – Rebuttal of Damage Calculation and Forensic Accounting, Fast Food Restaurant Industry - Maynard, Cooper & Gale, P.C , Attorneys At Law – Birmingham, Alabama
- ☐ Georgia Coast Partners - Fraud and Forensic Accounting – Real Estate Investments – Bouhan, Williams & Levy, Attorneys At Law – Savannah, Georgia

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LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS: (Cont'd)

- ☐ Zapata Gulf Marine, Inc. – Anti-trust/Forensic Accounting/ Business Lost Profit Determination, Marine Transportation Industry – Lemle & Kelleher, LLP, Attorneys At Law – New Orleans, Louisiana
- ☐ Mellon Financial Services – Lender Liability/Forensic Accounting, Business Lost Profits Financial Services/Real Estate Development Industry – Reed, Smith, Shaw & McClay, Attorneys At Law – Pittsburgh, Pennsylvania
- ☐ CXY Chemicals, U.S.A./Occidental Petroleum – Business Lost Profit/Business Interruption Claim, Chemical Manufacturing Industry – Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC, Attorneys At Law – New Orleans, Louisiana
- ☐ Commissioner of Insurance, State of Florida – Guarantee Security Life Insurance Company and Western Pacific Life Insurance Company – Securities Fraud, Marine Construction Industry – Federal Court, Dallas – Foley & Lardner, Attorneys At Law – Milwaukee, Wisconsin
- ☐ Volunteers of America – Forensic Accounting, Not for Profit Industry – New Orleans, Louisiana
- ☐ Ocean Drilling & Exploration Company (ODECO) – Forensic Accounting, Petrochemical Industry
- ☐ Freeport McMoran, Inc. – Joint Venture Expense Allocation, Mining Industry – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, Attorneys At Law – New Orleans, Louisiana
- ☐ North River Insurance Company – CPA Professional Liability/Forensic Accounting, Public Accounting/Agriculture Industry – Preis & Crawford, Attorneys At Law – Baton Rouge, Louisiana
- ☐ Mossy Motors, Inc. – Determination of Business Lost Profit – Frilot, Partridge, Kohnke & Clements, Attorneys At Law – New Orleans, Louisiana
- ☐ Various Bankruptcy Trustee in Forensic Accounting and Fraud Matters before United States Bankruptcy Court – Eastern District of Louisiana
- ☐ Texaco (Star Enterprise) – Determination of Business Lost Profit – Roedel, Parsons, Hill & Koch, Attorneys At Law – Baton Rouge, Louisiana
- ☐ First Trust/Biloxi Belle Casino – Valuation in connection with Reorganization/Bankruptcy, Gaming Industry – Oppenheimer, Wolff & Donnelly, Attorneys At Law – Minneapolis, MN
- ☐ First National Bank of Jefferson (FNJ) – Lender Liability, Complex Financial Transactions Assessment, Business Lost Profit Determination and Forensic Accounting, Chemical & Health Care Industry – McGlinchey, Stafford & Lang, Attorneys at Law – New Orleans, Louisiana
- ☐ Levitz Furniture Corporation – Determination of Business Lost Profit – Deutsch, Kerrigan & Stiles, Attorneys At Law – New Orleans, Louisiana

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LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS: (Cont'd)

- ☐ Que Sera – Stockholders Derivative Action, Stock Ownership and Forensic Accounting, – Satterlee, Mestayer & Freeman, Attorneys At Law, New Orleans, Louisiana
- ☐ Mellon Financial Services – Business Lost Profit Determination; Lender Liability; Forensic Accounting – Shushan, Meyer, Jackson, McPherson & Herzog, Attorneys At Law – New Orleans, Louisiana
- ☐ Lemann, O'Hara & Miles, Attorneys At Law – Bank and Corporate Forensic Accounting, Financial Services Industry – New Orleans, Louisiana
- ☐ Dorion Fleming – Forensic Accounting in connection with alleged mismanagement by major bank trust department – Lowe, Stein, Hoffman, Allweiss & Hauver, Attorneys At Law – New Orleans, Louisiana
- ☐ National Union Fire Insurance Company of Pittsburgh, PA/Louisiana Wholesale Grocers – Officers and Directors Liability/Forensic Accounting, Wholesale Grocery Distributors – McGlinchey, Stafford & Lang, Attorneys At Law – New Orleans, Louisiana
- ☐ U.S. Justice Department – Valuation of Covenant not to Compete, Health Care Industry – Washington, DC
- ☐ Omnitech International, Inc. (vs. Clorox Company) – Business Lost Profit Determination, Chemical Industry – Amato & Creely, Attorneys At Law – New Orleans, Louisiana
- ☐ E.I. du Pont de Nemours & Company – Business Lost Profits, Textiles Industry – Abbott, Best & Meeks, Attorneys At Law – New Orleans, Louisiana
- ☐ First Trust/Treasure Bay Casino – Valuation in connection with Reorganization/Bankruptcy, Gaming Industry – Oppenheimer, Wolff & Donnelly, Attorneys At Law – Minneapolis, MN
- ☐ Public Investors, Inc. – Breach of Fiduciary Responsibility/Forensic Accounting, Insurance Industry – Adams & Reese, Attorneys At Law – New Orleans, Louisiana
- ☐ Murphy Oil Company – Rebuttal of Plaintiffs' Damages and Corporate Veil Piercing Issues – Frilot, Partridge, Kohnke & Clements, Attorneys At Law – New Orleans, Louisiana
- ☐ Kirby Industries, Inc. – Corporate Veil-Piercing/Environmental issues, Marine Construction Industry – Lemle & Kelleher, Attorneys At Law – New Orleans, Louisiana
- ☐ Camp, Dresser, McKay – Lost Profit – Lemle & Kelleher, Attorneys At Law – New Orleans, Louisiana
- ☐ Brown Shoe Company, Galveston, Texas – Lost Profit – US District Court – Foley & Lardner, Attorneys at Law – Milwaukee, Wisconsin
- ☐ Norwest Bank Wisconsin, National Association – Securities Fraud – Oppenheimer, Wolff & Donnelly, Attorneys At Law – Minneapolis, MN
- ☐ Commissioner of Insurance, State of Louisiana – Forensic Accounting, Insurance Industry – Brook Morial, Pizza & Van Loon, LLP, Attorneys At Law – New Orleans, Louisiana

William R. Legier, CPA, CFE, CFF

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LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS: (Cont'd)

- ☐ Industrial Cleanup Inc. – Business valuation; excess compensation and stock ownership issues; corporate mismanagement and income and financial position determination, Environmental Industry – Tranchina & Martinez, Attorneys At Law – New Orleans, Louisiana
- ☐ Coil Tubing Rentals and Supply Company – Breach of Contract and Business Lost Profit Determination, Oil Field Equipment Leasing Industry – Albert J. Derbes, III and Associates, Attorneys At Law – New Orleans, Louisiana
- ☐ Whitney National Bank of New Orleans – Critique Reorganization Plan/Going Concern Issue, Marine Construction Industry – Steeg & O'Connor, Attorneys at Law – New Orleans, Louisiana
- ☐ Riverboat Gaming Industry – Determination of Business Lost Profits – Shushan, Jackson & McPherson, Attorneys At Law – New Orleans, Louisiana
- ☐ The Home Life Insurance Company and Brown Shoe Company – Business Lost Profits – Determination Retail Shoe Industry – Foley & Lardner, Attorneys At Law – Milwaukee, Wisconsin
- ☐ The Hartford Steam Boiler Inspection and Insurance Company – Rebuttal of Business Interruption Claim, Drum Manufacturing Industry – Blue Williams, L.L.P., Attorneys At Law – Metairie, Louisiana
- ☐ Mellon Financial Services – Securities Performance – Reed, Smith, Shaw & McClay, Attorneys At Law – Pittsburgh, Pennsylvania
- ☐ Gunther Wittich – Dispute over Business sale and financing – Sullivan, Daigle & Resor, Attorneys At Law – Metairie, Louisiana
- ☐ Whitney National Bank of New Orleans – Lloyds of London name liability – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, LLP, Attorneys At Law – New Orleans, Louisiana
- ☐ Michael Haerting, et al. – Financial Analysis of Corporate Transactions – J. Gregory Odom, Attorney at Law – New Orleans, Louisiana
- ☐ Mitsubishi Company – Lost Profits Determination – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, LLP, Attorneys At Law – New Orleans, Louisiana
- ☐ Rose Dove – Marital Dissolution – Barkley & Thompson, LC, Attorneys At Law – New Orleans, Louisiana
- ☐ InterBio, Inc. – Lost Profits – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, LLP, Attorneys At Law – New Orleans, Louisiana
- ☐ River City/New Orleans 2000 Joint Venture – Forensic Accounting, Gaming Industry – Breazeale, Sachse & Wilson, Attorneys At Law – New Orleans, LA
- ☐ Mark A. Tessier, et al. – Litigation Consulting – Philip Bulliard, Attorney At Law – New Orleans, LA
- ☐ Alltel Corporation – Breach of Contract Damages – Capell, Howard, Knabe & Cobbs, Montgomery, AL – Telecommunications Industry
- ☐ Midwest Life Insurance Company – Breach of Contract Damages – Stowell, Anton & Kraemer, Tallahassee, FL – Insurance Industry

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LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS: (Cont'd)

- ☐ Ruth U. Fertel, Inc. – Shareholder Dispute – Crawford & Lewis, Baton Rouge, LA – Restaurant Industry (Two cases)
- ☐ LLOG Exploration – Forensic Accounting and Solvency Issues – Phelps Dunbar, LLP, New Orleans, LA – Oil and Gas Industry
- ☐ Kerr-McGee Chemical Corporation – Analysis of Complex Business Transaction – Adams and Reese, LLP, New Orleans, Louisiana – Chemical Industry
- ☐ Oreck Corporation – Loss Profits – Liskow & Lewis, LLP – New Orleans, Louisiana – Appliance Manufacturing Industry
- ☐ MCI WorldCom, Inc. – Shareholder Dispute – Adams and Reese, LLP – Jackson, Mississippi – Telecommunications Industry
- ☐ Rheem Manufacturing Company – Corporate Veil Piercing Issues - Frilot, Partridge, Kohnke & Clements, Attorneys At Law – New Orleans, LA – Hot Water Heater Manufacturing Industry
- ☐ Wasserstein Perella and Company – Cravath, Swaine and Moore – New York, NY – Restaurant Industry
- ☐ Kenner Plaza Shopping Center, L.L.C. – Rebuttal of Plaintiffs’ Damages – Dwyer & Cambre, A Professional Law Corporation – New Orleans, Louisiana – Restaurant Industry
- ☐ National Medical Care, Inc. (Bio-Medical Applications of Louisiana, Inc.) – Rebuttal of Financial Damages – Hemelt & Foshee – New Orleans, LA – Healthcare Industry
- ☐ Cooper Tire & Rubber Company – Allan Kanner & Associates, P.C. – New Orleans, LA – Assessments of the value of the benefits to the plaintiffs in this class action matter and the ability for the defendant to sustain judgment
- ☐ American MetroComm Corporation – Moore, Walters, Thompson – Baton Rouge, LA – Forensic Accounting
- ☐ Conseco Senior Health Insurance Company – Allan Kanner & Associates, P.C. – New Orleans, LA – Assessment of the ability of defendant to meet financial obligations in this class action matter
- ☐ Media Vision, Inc. – Arthur Lemann, Attorney at Law – Forensic Accounting of Failed Public Technology Company
- ☐ Winn-Dixie, Inc. – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, Attorneys At Law – New Orleans, Louisiana – Complex Financial Analysis of Separate vs. Unitary Income Tax Reporting
- ☐ Chevron Phillips Chemical Company, LP – Adams & Reese, LLP – Baton Rouge, LA – Lost Profits
- ☐ Brennan’s of New Orleans, Inc. – Kenyon & Kenyon, Washington D.C. – Lost Profits
- ☐ Roedel, Parsons, Koch, Frost, Balhoff & McCollister – Forensic Accounting
- ☐ KPMG Peat Marwick, Forensic Accounting, Accounting Malpractice

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- ☐ Offshore Specialty Fabricators, Inc – Fraud and Forensic Accounting – Hebert and Marceaux, Houma, LA – Oil Field Service Industry
- ☐ Cingular/BellSouth – Rebuttal of State and Local Tax Claim – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P., New Orleans, LA – Telecommunications Industry
- ☐ Salmen Company, LLC – Assessment of Economic Damages – Liskow & Lewis, PLC, Attorneys at Law – New Orleans, LA – Real Estate and Timber Industry
- ☐ Capitol House Preservation Company, LLC – Determination of Business Lost Profits – Charles Lambert, Jr., Attorney at Law – Baton Rouge, LA – Riverboat Gaming Industry
- ☐ Salomon Smith Barney – Rebuttal of Lost Wages Claim – McGlinchey Stafford, PLLC – New Orleans, LA – Investment Brokerage Industry
- ☐ Consolidated Companies, Inc. – Calculation of Business Interruption Losses in Connection with Hurricane Katrina – Lemle & Kelleher, LLP – Wholesale Food Distribution Industry
- ☐ Arnaud's Restaurant, Inc. and Remoulade, Inc. vs. Lexington Insurance Company – Calculation of Business Interruption Lost Profits and Extra Expenses in Connection with Hurricane Katrina – Lowe, Stein, Hoffman, Allweiss & Hauver – Restaurant Industry
- ☐ Creole Delicacies Company, Inc., et al. vs. Transportation Insurance Company – Calculation of Business Lost Profits and Extra Expenses in Connection with Hurricane Katrina – Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux – Specialty Products Retail Industry
- ☐ CAPTEC Franchise Trust 2000-1 acting by and through its servicer, The of Bank of New York vs. Dining Delight, Inc. and Richard Best – Rebuttal of Valuation of License in Connection with Franchise Restaurant – Shumaker, Loop & Kendrick, LLP – Retail Food Service Industry
- ☐ Robert L. Manard, PLC v. Transportation Insurance Company – Calculation of Loss of Business Income in Connection with Hurricane Katrina – The Manard Law Firm – Professional Services Industry
- ☐ Emma Walker Montero, Individually and as Usufructuary, Claimant vs. Edward Jones, et al. – Rebuttal of Damages in Connection with FINRA Arbitration (formerly NASD) – Hurlburt, Privat and Monroe – Stock Brokerage Industry
- ☐ XL Specialty Insurance Company vs. Conrad Industries, Inc., et al – Rebuttal of business interruption claim in connection with a fire – Brown Sims, P.C. – Marine Industry

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LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS: (Cont'd)

- ☐ Textron Financial Corporation vs. Gregg Moon Construction, Inc. d/b/a Texas Hot Tubs, Gregory W. Moon and Kathy A. Moon – Evaluation of a company's financial condition, ability to fulfill contracts and its fair market value – Adams and Reese, LLP – Construction Industry (Spa and Pools)
- ☐ St. Bernard Port, Harbor and Terminal District vs. Industrial Risk Insurers – Calculation of the Port's losses and extra expenses in connection with Hurricane Katrina – Leger & Shaw – Maritime Industry
- ☐ Byrne, Rice & Turner, Inc. vs. Hanover Insurance Company – Calculation of a marine supply company's loss of business income and extra expenses in connection with Hurricane Katrina – Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC – Maritime Industry
- ☐ Quest Diagnostics Incorporated vs. Factory Mutual Insurance Company – Calculation of losses in connection with Hurricane Katrina – K&L Gates, LP – Health Care Industry
- ☐ Louisiana Binding Service, Inc., CSA Marketing and WWD Investments, Inc. vs. Citizens Insurance, A Company of The Hanover Insurance Group – Calculation of loss of business income and extra expenses in connection with Hurricane Katrina – Weeks, Kavanagh & Rendeiro – Archival Preservation Industry
- ☐ New Jersey Department of Environmental Protection and Administrator, New Jersey Spill Compensation Fund vs. Exxon Mobil Corporation – Calculation of Dividends and Amounts for Distribution in connection with environmental action – Kanner and Whiteley, LLC – Oil & Gas Industry
- ☐ Physicians Best Care Clinic vs. St. Paul Travelers – Calculation of business income loss and extra expenses in connections with Hurricane Katrina – Law Office of Richard J. Fernandez, LLC – Health Care Industry
- ☐ Crescent City OBGYN Associates, LLC vs. Travelers Insurance Company – Calculation of business income loss and extra expenses in connection with Hurricane Katrina – Law Office of Richard J. Fernandez, LLC – Health Care Industry
- ☐ Input/Output Marine Systems, Inc. vs. Wilson Greatbatch, Inc., et al. – Calculation of lost profits in connection with infringement of confidentiality agreement – Frilot, LLC – Marine Seismic Industry
- ☐ Adriatic Marine, LLC vs. C&C Boat Works, LLC and Skansi Marine – Calculation of lost profits in connection with breach of contract – Smith & Fawer, LLC – Marine Transportation Industry
- ☐ Ad-Med, Inc. v. Bruce J. Iteld, M.D., (A Professional Medical Corporation) – Solvency Analysis – Lowe, Stein, Hoffman, Allweiss & Hauver, LLP – Health Care Industry

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LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS: (Cont'd)

- ☐ Avis Bourg, Jr. v. Michael Eymard, Raimy Eymard, Louis Eymard, et al. – Determination of excessive officers' compensation and but for available cash and operating income in connection with breach of fiduciary duties and duties of loyalty – King, Krebs & Jurgens, PLLC – Marine Transportation Industry
- ☐ Hope Enterprise Corporation vs. Sunset Landing, LLC, et al. – Recalculation of market values and other calculations in connection with breach of loan contract – Marina and Dry Storage Industry
- ☐ Sabine State Bank & Trust Co. – Analysis of vault cash shortages and concealment of same – Banking Industry
- ☐ Succession of Virginia Hardin Derby – Analysis of financial operations and profitability of an LLC and effect on 50% share of funds held in the registry of the court – Residential Real Estate Industry
- ☐ Woodlands Development, LLC, et al. vs. Regions Bank, et al. – Calculation and rebuttal of amount due in connection with loan agreements – Commercial Real Estate Industry
- ☐ Matthew M. Walker v. The Manitowoc Company, et al. – Determination of the financial condition and diminution in same, as well as the amount of lost profits in connection with a crane collapse – Welding and Fabrication in Oil & Gas Industry
- ☐ Anthony Pitts, et al v. The Monroe City School Board – Analysis of funds dedicated for teachers' salaries and shortages in payments to teachers from same – Public School Industry
- ☐ Coushatta Tribe of Louisiana d/b/a Coushatta Casino Resort v. Lake Charles Electric, LLC – Calculation and rebuttal of lost profits in connection with an electrical fire – Gaming Industry
- ☐ Breton Sound Oyster Company, L.L.C. v. Stiel Insurance Company of New Orleans, Inc., et al – Calculation and rebuttal of lost profits in connection with spoiled food claims – Seafood Industry
- ☐ Brent Warr v. Pat Fore, III, et al. – Analysis of public works project's profitability – Concrete Pipe Manufacturing Industry
- ☐ M. Langenstein & Sons Inc., et al. v. Sewerage & Water Board of New Orleans – Calculations of lost profits in connection with a public works project to improve New Orleans drainage systems for the following plaintiffs: M. Langenstein & Sons, Inc.; Prytania Liquor Store, Inc.; Prytania Mail Services, L.L.C.; British Antiques, L.L.C.; The Magic Box, LTD.; Fine Arts Management, L.L.C. d/b/a Prytania Theatre; Pascal-Manale Restaurant, Inc. – Retail/Hospitality Industry
- ☐ Enterprise Products Operating, LLC v. Southwood Terminal, LLC – Calculation and rebuttal of Damages in connection with an Order of Expropriation – Barge Movement and Fleeting Industry

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LITIGATION SERVICES – EXPERT WITNESS CASES & MATTERS: (Cont’d)

- ☐ Thomas A. Genin v. Sean H. Anthony – Calculation and rebuttal as to the fair value of the Defendant’s 50% ownership interest – Restaurant Industry
- ☐ Gulf Fleet Holdings, Inc., et al., Debtors and Alan H. Goodman, Trustee (Plaintiff-in-Intervention) v. H.I.G. Capital, LLC, et al. – Determination of capitalization, solvency and damages in connection with breaches of fiduciary duty – Oil and Gas Industry
- ☐ OJ’s Janitorial and Sweeping Service, LLC and Otis Jones, Sr. v. Syncom Space Services, LLC and PAE Applied Technologies, LLC – Calculation and rebuttal of lost profits in connection with the breach of a Subcontract – Maintenance Service Industry
- ☐ First Bank & Trust v. Premier Restorations, LLC, et al. – Alter Ego and/or Single Business Enterprise Issues – Guest House/Remodeling Industry
- ☐ Comm Care Corporation v. ARCO Builders, Inc. – Calculation of lost profits in connection with construction delay, defects and remediation work associated with same – Health Care Industry
- ☐ R.T. Casey, LLC vs. Sumitomo Electric, U.S.A, Inc. – Calculation of direct cost, overhead and profit, revenue, amount received and balance due in connection with abandonment of contract – Marine Construction Industry
- ☐ Capstone Associated Services, Ltd., et al. v. Dr. Scott Sullivan, et al. – Rebuttal of Lost Profits in connection with Intellectual Property – Insurance Industry

PERSONAL:

Married and father of one son.

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<u>CAPTIONED CASE</u>	<u>DESCRIPTION</u>	<u>CLIENT</u>	<u>COURT</u>	<u>AFFIDAVIT/ DEPOSITION TESTIMONY</u>	<u>ARBITRATION/ TRIAL TESTIMONY</u>
Zapata Gulf Marine Corporation vs. Puerto Rico Maritime Shipping Authority Sea-Land Service, and Trailer Marine Transport Corporation	Financial analysis of corporate transactions and determination of corporate profitability in determining lost profits in connection with anti-trust case.	Lemle & Kelleher	Federal Court - New Orleans	✓	✓
Trans Global Alloy, Ltd., et al vs. First National Bank of Jefferson Parish, Allied Bank of Texas and John R. Spratt	Determination of business lost profits.	Lemle & Kelleher	24 th Judicial District Court	✓	✓
Jean O. Turner, Trustee for the Estate of the Louisiana Grocers Co-Operative, Inc. vs. National Union Fire Insurance Company of Pittsburgh, Pennsylvania, et al	Financial analysis of corporate transactions in order to determine the cause and effect of this corporate failure, including forensic accounting.	McGlinchey, Stafford, Cellini & Lang	Bankruptcy Court - Eastern District		
MacSales, Inc., et al vs. E.I. duPont de Nemours & Company, Inc.	Financial analysis of corporate transactions and determination of lost profits.	Abbott & Meeks	Federal Court - New Orleans	✓	
Parker vs. Watts, et al	Financial analysis of corporate transactions in connection with securities fraud.	Lemann, O'Hara & Miles	N/A	✓	
Chalmette General Hospital vs. U.S. Department of Justice	Valuation of covenant not to compete - Consultant	U.S. Department of Justice	N/A		
Dean C. Dupuy vs. James E. Riley and Que Sera, Inc.	Forensic accounting and financial and operational analysis of business in connection with appointment of receiver and stockholders derivative action.	Satterlee, Mestayer and Freeman	Civil District Court	✓	✓
Black Collegiate Services, Inc. vs. Alfonso M. Ajubita, et al	Forensic accounting and financial analysis of corporate transactions in connection with the proper categorization of investments.	McGlinchey, Stafford, Cellini & Lang	Civil District Court	✓	✓

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G & N Enterprises, Inc., et al vs. Mellon Financial Services Corporation, et al	Assessment of business lost profits in connection with lender liability suit.	Reed, Smith, Shaw & McClay, Philadelphia; Mellon Financial Services	Federal Court - New Orleans	✓	
Omnitech International, Inc. vs. The Clorox Company	Forensic accounting, lost profits, business valuation, damage calculation and financial analysis of corporate transactions.	Amato & Creely	Federal Court - New Orleans	✓	✓
John Gohres, et al vs. Century Bank of New Orleans	Business valuation in connection with lender liability suit.	McGlinchey, Stafford, Cellini & Lang	N/A	✓	
Nicolls Pointing Coulson, Ltd. vs. Transportation Underwriters of Louisiana, Inc.	Forensic accounting, accounts receivable collection and fraud detection – Insurance Brokerage Industry	Terriberry, Carroll & Yancey; Nicolls Pointing Coulson, Ltd.	Bankruptcy Court – Eastern District	✓	✓
Evans Cooperage Company, Inc. vs. The Hartford Steam Boiler Inspection and Insurance Company	Refute business lost profits claim involving drum manufacturing industry	Blue, Williams, LLP; Hartford Steam Boiler Insurance Co.	N/A		
Maloney Sept., L.L.C. vs. Navistar International Transportation Corporation	Calculation of lost profits involving video poker enterprise	Stassi, Griffith & Conroy, LLC	N/A		
Barbara Thibodeaux, Wife of/And Peter G. Vicari and Pete Vicari General Contractor, Inc. vs. Exxon Corp. d/b/a Exxon Company, U.S.A.	Business lost profits determination	Exxon Company, USA	N/A		
Darryl Tschirn vs. Secor Bank, et al.	Damage calculation regarding forfeiture of assets, lender liability	Frilot, Partridge, Kohnke & Clements, LC	Civil District Court	✓	✓

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Johnson vs. Johnson	Financial analysis of corporate transactions, business valuation and determination of corporate profitability; Evidence of ownership	Tranchina & Martinez	Civil District Court	✓	✓
Louisiana Riverboat Casinos, Inc. vs. Casino Magic Corporation	Calculation of business lost profits involving riverboat gaming industry	Shushan, Jackson & McPherson	N/A		
Norwest Bank vs. The Thompson Group	Securities fraud case	Oppenheimer, Wolfe & Donnelly, Minneapolis; Norwest Bank	N/A		
Clyde L. Olson and John H. Wilbur vs. Frank Hagan, Jr., The Wal-Mart Stores, Inc. and Georgia Coast Associates, Ltd.	Financial analysis of economics of ownership and damages regarding limited partnership in retail shopping center	J. Gregory Odom, PLC	Federal Court – Georgia		
James D. Reddoch vs. Employers Reinsurance Corp.	Calculation of business lost profits involving insurance agency	J. Gregory Odom, PLC	Federal Court – Georgia	✓	✓
GSLIC, et al vs. H. Douglas Thompson, et al	Securities fraud, marine construction industry	Foley & Lardner, Milwaukee; GSLIC	Federal Court – Texas	✓	
Mossy Motors, Inc. et al vs. The Sewerage & Water Board Of The City Of New Orleans, et al	Business interruption/lost profits calculation	Frilot, Partridge, Kohnke & Clements, LC; Mossy Motors, Inc.	Civil District Court	✓	✓
Valentino Rovere vs. Jan Marie Lohman	Business valuation of community property, restaurant industry	Tranchina & Martinez	Civil District Court	✓	✓

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Star Enterprise vs. Entergy Louisiana, Inc.	Business interruption/lost profits calculation	Frilot, Partridge, Kohnke & Clements, LC/ Roedel, Parsons, Koch, Frost, Balhoff & McCollister; Star Enterprise	Civil District Court	✓	
Midwest Life Insurance Company vs. Sun Bank	Forensic accounting, analysis of corporate financial transactions and calculation of damages	Stowell, Anton & Kraemer, Tallahassee, FL	Federal Court – Florida	✓	
Judith Soniat, wife of Charles J. Haneman, Jr. vs. Charles J. Haneman, Jr.	Business valuation of community property, professional services firm	Lowe, Stein, Hoffman, Allweiss & Hauver	State Court – Houma	✓	
Louisiana Department of Insurance vs. Associated Auditors	Forensic accounting and fraud detection	Brook, Morial, Pizza & Van Loon, LLP	State Court - Baton Rouge	✓	✓
Westowne, et al vs. Brown Group, Inc., et al	Rebuttal of business lost profits, retail shoe industry	Foley & Lardner, Milwaukee; Home Life Insurance Company/Brown Shoe Group	Federal Court – Wisconsin		
Robert L. Marrero, as Trustee for Public Investors, Inc., a Louisiana Corporation vs. B. F. Shamburger, Gary E. Jackson, Mark B. Herman, Jerry F. Palmer, Leonard H. Aucoin, Denis J. Lafont, W. Joel Herron and Larry Griggers	Forensic accounting and financial analysis of corporate transactions – Insurance Industry	Adams & Reese	Bankruptcy Court – Eastern District	✓	✓
Trinity Industries, Inc. vs. Dixie Carriers, Inc.	Corporate veil piercing/environmental issues	Lemle & Kelleher	Federal Court - New Orleans		

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Alvin C. Copeland, etc., et al vs. Merrill Lynch & Co., Inc., et al	Rebuttal of damages claim involving restaurant industry	Maynard, Cooper & Gale, Birmingham; Merrill Lynch	Federal Court - New Orleans	✓	
Electricians Pension Plan, IBEW Local 995 vs. The Boston Company	Rebuttal of damages claim involving derivatives investment	Reed, Smith, Shaw & McClay, Pittsburgh; The Boston Company/ Mellon Financial Services	Federal Court - New Orleans		
Compartinvest, S.R.L. vs Silocaf of New Orleans, Inc., et al	Shareholder derivative action	Adams & Reese, LLP	Civil District Court		
Sazerac Company, Inc. vs. Skyy Spirits, Inc.	Lost profits calculations regarding patent infringement	Steeg & O'Connor; Sazerac Company, Inc.	Federal Court -New Orleans		
Murphy Oil Company Matter	Rebuttal of class action lost wages/lost business profits claims	Frilot, Partridge, Kohnke & Clements	N/A		
Coil Tubing Rentals and Supply Company vs. Camco International, Inc.	Calculation of business lost profits	Al J. Derbes III and Associates	Federal Court-New Orleans		
Scottsdale Insurance Company- Crescent Gun and Sales Matter	Lost profits in connection with fire/flood	Lindsey Morden Claim Services, Inc.	N/A		
Whitney National Bank/Crutcher Tufts Matter	Forensic accounting	Jones Walker; Whitney Bank	N/A		
Turnbull Cone Baking Co. Smoke Loss Claim	Lost profits resulting from smoke damage to manufacturing plant	Satterlee, Mestayer & Freeman	N/A		
Dorion Fleming vs. FNBC	Trust accounting	Lowe, Stein, Hoffman, Allweiss & Hauver	Civil District Court		

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North River Insurance Matter	Accounting malpractice	Preis & Crawford; North River Insurance	Bankruptcy Court – Western District	✓	✓
New Orleans 2000/ River City Joint Venture	Fraud detection	Steege & O'Connor/ Breazeale, Sachse and Wilson	Bankruptcy Court- Eastern District		
Interbio, Inc. vs. Solmar Corp. and Robert B. Grubbs	Financial analysis of corporate transactions and determination of lost profits	Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP	State Court Baton Rouge		
Levitz Furniture Corporation vs. Houston Casualty Company	Lost profits calculation for a business interruption claim resulting from a flood	Frilot, Partridge, Kohnke & Clements, LC; Levitz Furniture Corporation	Federal Court New Orleans	✓	✓
Gulf South Systems, Inc. vs. Chemwaste	Financial analysis and lost profits calculated in connection with a contract dispute	House, Golden, Kingsmill & Reiss LLP	State Court Alabama		
Young vs. Young	Business valuation of community property of a professional services firm	Lowe, Stein, Hoffman, Allweiss & Hauver	Civil District Court		
Robert Roth and Guy H. Roth vs. Michael Rodrigue, Acme Café and Tavern, Inc. et al	Financial analysis of corporate transactions and determination of lost profits	Middleburg, Riddle & Gianna	Civil District Court		
Sotolongo vs. McDaniel	Financial analysis of economics of ownership in the medical industry	Frilot, Partridge, Kohnke & Clements, LC	Civil District Court		

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<u>CAPTIONED CASE</u>	<u>DESCRIPTION</u>	<u>CLIENT</u>	<u>COURT</u>	<u>AFFIDAVIT/ DEPOSITION TESTIMONY</u>	<u>ARBITRATION/ TRIAL TESTIMONY</u>
Industrial Commercial Equipment Rental, Inc. vs. Dean Blanchard Seafood, Inc.	Financial analysis of corporate transactions and determination of lost profits	Guste, Barnett & Shushan	Civil District Court		
Bill Hammack, et al vs. Farmers Telephone Co.	Financial analysis of corporate transactions in connection with contract dispute	McGlinchey Stafford Lang	State Court New Orleans		
Michael Haerting, John Christopher Ward and Aileen A. Brousseau vs. One TouCan Du, Inc., et al	Financial analysis of corporate transactions in connection with diminution in value of financial interest in restaurant	J. Gregory Odom, Esquire	Civil District Court	✓	
First Trust, N.A., Trustee for Treasure Bay Gaming	Financial analysis of corporate transactions and valuation analysis in connection with Gulf Coast gaming interest	Oppenheimer, Wolff & Donnelly; First Trust, N.A.	Bankruptcy Court – Eastern District	✓	✓
Frank Grimes and Jerry Gunn vs. E-Z Serve, Inc.	Financial analysis of lost profits	J. Gregory Odom, Esquire	United States District Court – Western District of Louisiana, Alexandria Division	✓	✓
CXY Chemicals U.S.A. vs. Gerling Global General Insurance Company, et al	Calculation of business interruption damages – lost profits and physical damages.	Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC; CXY Chemicals U.S.A.	Federal Court – Eastern District	✓	
Ivan Mandich vs. Pipeliners, Inc. et al	Business Valuation, Financial Analysis, Evidence of Ownership, Compensation – Engineering Consulting Services Industry	Frilot, Partridge, Kohnke, & Clements, L.C.	Civil District Court – Orleans Parish	✓	✓
Dufour Petroleum, Inc. vs. Claiborne Energy, Inc.	Rebuttal of Contractual Damages, Liquid Petroleum Gas Fractionating	Helmsing, Sims & Leach, Mobile, AL	American Arbitration Association	✓	✓

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Raymond Rodrigue and Richard Ramage vs. Gabriel Medical, et al	Calculation of Damages in Connection With Diminution of Investment Value – Medical Equipment Industry	Liskow & Lewis, LLC	27th Judicial District Court - Opelousas Division	✓	
Whitney National Bank vs. Nahan Galleries, Inc.	Forensic Accounting of Inventory – Banking Industry	Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC; Whitney National Bank	N/A		
Wuttke, Inc. vs. Brown Group, Inc, et al (Florida)	Rebuttal of Business Lost Profits – Retail Shoe Industry	Foley and Lardner, L.L.C.; Brown Group, Inc.	Civil District Court – Middle District of Florida		
Denzil Davis and Jazil, Inc. d/b/a Connie Shoes, Inc. vs. Brown Group, Inc. and Brown Shoe Company (Texas)	Rebuttal of Business Lost Profits – Retail Shoe Industry	Foley and Lardner, L.L.C.; Brown Shoe Company	United States District Court – Galveston Division	✓	
Freeport Sulphur Company vs. Exxon Corporation	Financial Analyses of Joint Venture Expense Allocation – Mining Industry	Jones, Walker, Waechter, Poitevent, Carrere & Denegre	N/A		
Alltel Corporation	Consulting – Telecommunications Industry	Capell, Howard, Knabe & Cobbs	N/A		
WRT Energy Corporation, WRT Creditors Liquidation Trust vs. LLOG Exploration Company, et al	Commercial Litigation - Oil & Gas Industry	Phelps Dunbar LLP	United States Bankruptcy Court – Western District of Louisiana	✓	✓
K-Paul's Louisiana Kitchen, Inc.	Forensic Fraud Auditing – Restaurant Industry	Evans & Clesi PLC	N/A		

William R. Legier, CPA, CFE, CFF
Cases

<u>CAPTIONED CASE</u>	<u>DESCRIPTION</u>	<u>CLIENT</u>	<u>COURT</u>	<u>AFFIDAVIT/ DEPOSITION TESTIMONY</u>	<u>ARBITRATION/ TRIAL TESTIMONY</u>
FDIC vs. Barton, et al.	Bankruptcy – Banking	Liskow & Lewis, LLC	United States District Court – Eastern District of Louisiana		
Glenn R. Clements vs. Blanchard and Company, et al	Business Consulting – Specialty Coins	Jones, Walker, Waechter, Poitevent, Carrere & Denegre	United States District Court – Eastern District of Louisiana		
House of Blues	Rebuttal of Business Interruption /Lost Profits – Restaurant Industry	The Hartford Insurance Company	N/A		
Egle vs. Egle	Divorce	Barkley & Thompson	15 th Judicial District Court – Lafayette Parish, Louisiana		
Humberto Vidal, Inc.	Business Interruption - Retail Shoe Industry	Pablo Morales & Co. – PSC Puerto Rico	United States District Court for the District of Puerto Rico		
Machinery Distribution, Inc. vs. Courtney Equipment, Inc.	Loss Profits – Construction Equipment Industry	Jones, Walker, Waechter, Poitevent, Carrere & Denegre	N/A		
TMSEL vs. GIA, Inc.	Financial Analysis – Insurance Industry	McGlinchey, Stafford, Lang	Civil District Court – United States District Court		
Reginald Cooper vs. The Rehabilitation Institute of New Orleans and Dr. H.M. Stokes	Business Valuation – Construction Industry	Adams & Reese, LLP	Civil District Court – Parish of Orleans, State of Louisiana		
Sirpi vs. Dickson GMP International, Inc.	Lost Profits - Oil & Gas Industry	Sessions Fishman	Civil District Court		

William R. Legier, CPA, CFE, CFF**Cases**

<u>CAPTIONED CASE</u>	<u>DESCRIPTION</u>	<u>CLIENT</u>	<u>COURT</u>	<u>AFFIDAVIT/ DEPOSITION TESTIMONY</u>	<u>ARBITRATION/ TRIAL TESTIMONY</u>
Narcisse vs. TMSEL	Wages Claim – Information Systems Industry	Vial, Hamilton, Koch & Knox	United State District Court – Eastern Division		
Frank Knight vs. Wayne J. Danos, et al.	Lost Wages – Construction Industry	Rodney, Bourdenave, Boykin, Bennette & Boyle	Civil District Court – Parish of Orleans, State of Louisiana		
Mark A. Tessier, et al. Vs. Donald S. Moffatt, et al.	Litigation Consulting – Real Estate Industry	Philip Bulliard	United States District Court – Eastern District of Louisiana	✓	
Daniel L. Earles vs. Ruth U. Fertel, Inc., Ruth U. Fertel, Philip S. Brooks and William L. Hyde, Jr.	Shareholder Dispute – Restaurant Industry	Crawford & Lewis Baton Rouge	United States District Court – Eastern District of Louisiana		✓
Kerr-McGee Chemical Corporation	Analysis of Complex Finance Transactions – Chemical Industry	Adams and Reese, LLP	Chancery Court - Forrest County, MS		
Oreck Corporation vs. EMC Motor Company	Business Loss Profits – Appliance Manufacturing Industry	Liskow & Lewis, LLC	United States District Court – Eastern District of Louisiana		
Geoffrey R. Jordan vs. MCI WorldCom, Inc.	Shareholder Dispute – Telecommunications Industry	Adams and Reese, LLP Jackson, MS	Circuit Court of the First Judicial District – Hinds County, MS		
A.O. Smith Corporation, et al vs. American Alternative Insurance Corporation, et al	Corporate Veil – Gas Meter Manufacturing Industry	Frilot, Partridge, Kohnke & Clements, L.C.	Civil District Court – Parish of Orleans, District of Louisiana	✓	✓

William R. Legier, CPA, CFE, CFF**Cases**

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Premier Restaurants, Inc. vs. Kenner Plaza Shopping Center, L.L.C.	Rebuttal of Lost Profits Claim Involving Restaurant Industry	Dwyer & Cambre	24 th Judicial District Court, Parish of Jefferson	✓	✓
Ralph J. Girardina vs. Ruth U. Fertel, Inc., et al	Shareholder Dispute – Restaurant Industry	Crawford & Lewis Baton Rouge	Federal Court	✓	
Brennan's, Inc. Owen E. Brennan, James C. Brennan, and Theodore M. Brennan vs. Dickie Brennan & Company, Inc., Cousins Restaurants, Inc., Seven Sixteen Iberville, LLC, Richard J. Brennan, and Richard J. Brennan, Jr.	Calculation of damages in connection with trademark infringement – Restaurant Industry	Baldwin & Haspel, LLC	Federal Court – Eastern District	✓	✓
Clarion Hotels International vs. Decatur Hotel Corporation	Rebuttal of Lost Profits Claim – Hospitality Industry	Jones, Walker, Waechter, Poitevent, Carrere & Denegre		✓	
Montgomery Watson Matter	Rebuttal of Lost Profits Claim – Engineering Consulting Industry	Adams and Reese, LLP	U. S. District Court – Eastern District of Louisiana	✓	
Star Enterprise vs. Entergy Louisiana, Inc.	Calculation of Lost Profits Claim – Oil & Gas Refining Industry	Roedel, Parsons	Civil District Court	✓	
Diversified Foods, Inc., and The Claire Company, Inc. vs. Mark P. Landry, Gaspar J. Corpora, Antonina Oschmann, David Schwarz, Jr., and Donna Buring, Michael Menard, and P. A. Menard, Inc.	Calculation of Lost Profits – Food Distribution Industry	Hailey, McNamara	24 th Judicial District Court, Parish of Jefferson	✓	
Steve Allen Matter	Forensic Accounting and Fraud Detection, Securities Case – Information Technology Industry	Lemann & Associates	U. S. District Court – Northern District of California	✓	✓

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Anthony Talalai, et al. vs. Cooper Tire & Rubber Company	Assessments of the Value of the Benefits to the Plaintiffs in this Class Action Matter and the Ability for the Defendant to Sustain Judgment – Manufacturing Industry	Allan Kanner & Associates, P.C.	Superior Court of New Jersey, Middlesex County	✓	
Irene Milkman, et al. vs. Conseco Senior Health Insurance Company, et al	Assessment of the Ability of Defendant to Meet Financial Obligations in this Class Action Matter – Insurance Industry	Allan Kanner & Associates, P.C.	Court of Common Pleas; Philadelphia County	✓	
360Networks (USA), Inc., et al., Debtors	Assessment and Categorization of Payments Made in Connection with Bankruptcy Proceedings	Adams & Reese, LLP	Bankruptcy Court – Southern District of New York		
Louisiana Health Service & Indemnity Co. d/b/a Blue Cross Blue Shield of Louisiana vs. Hospital Corporations of America, et al.	Assessment of Accuracy Of Database Information and the Determination of Amounts Due on Patient Accounts	Locke, Liddell & Sapp LLP	Federal Court - Baton Rouge		
Cox Communications vs. Tommy Bowman, d/b/a Roofing, Inc. and Colony Insurance Co.	Assessment of Economic Damages Associated with Evacuation of Office Building	Ungarino & Eckert, LLC			
United States of America vs. Mark K. Johnson	Assessment of Inventories of Health Testing Records and Other Supporting Documents in Connection with Interstate Commerce of Wild Life	John J. Jackson, III, Esquire	Federal Court, Middle District – Baton Rouge		
Hibernia National Bank, et al. vs. William H. Sullivan, Jr.	Assessment of Economic Damages Associated with Breach Fiduciary Duty in Connection with Real Estate and Timber Industry	James A. Brown, Esquire of Liskow & Lewis, PLC			
Blunt Wrap U.S.A., Inc. vs. Royal Blunts, Inc.	Calculations of Lost Profits	Rodney, Bordenave, Boykin & Ehret			

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Kanefsky vs. Trex		Lowenstein Sandler PC			
George D. Lentz, Jr. vs. Robert Applegate, et al.	Calculation of Lost Profits	John B. Wells, Esquire			
Shelton Pollet, Jr., et al. vs. The Standard Fire Insurance Company, et al.	Study and Analyze Insurance Claim Files	Chaffe, McCall, Phillips, Toler & Sarpy, LLP			
Domingue vs. Salomon Smith Barney, et al.	Rebuttal of lost wage and benefits claim in connection with a wrongful termination (Stock Brokerage Industry)	Thomas A. Roberts, Esquire of McGlinchey Stafford, PLLC	NASD / FINRA Arbitration	✓	✓
Total Transportation, Inc. vs. Capital Marine Supply, Inc., et al	Rebuttal of valuation and presentation of alternative calculation in connection with the termination of a joint venture – Ship Mooring Industry	Richard B. Foster, Esquire of Lemle & Kelleher		✓	✓
Alfred Christophe, et al. vs. Allstate Indemnity Insurance, et al.	Study and analyze Insurance Claim Files to provide our opinions as to the extent of diversity of claim data contained therein, along with the basis and reason for same	Barrasso, Usdin, Kupperman, Freeman & Sarver, LLC	Civil District Court, Parish of Orleans		
Cox Communications Louisiana, LLC vs. I.C. Fiber, LLC, et al.	Assessment of Economic Damages I Connection with Interruption of Digital Services – Telecommunications Industry	Adams and Reese, LLP			
Cox Communications Louisiana, LLC vs. Midship	Assessment of Economic Damages in Connection with Interruption of Cable and Television Services	Adams and Reese, LLP			✓

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Offshore Specialty Fabricators, Inc. vs. Rocky Wayne Henderson, et al, and Timothy Rauch vs. Offshore Specialty Fabricators, Inc., and William Kallop	Breach of Fiduciary Duty and Rebuttal of Calculation of Nonpayment of Bonuses – Oil Field Service Industry (Metal Fabrication)	Julius P. Hebert, Esquire of Hebert and Marceaux, LLP	32 nd Judicial District Court, Parish of Terrebonne	✓	
Chevron Phillips Chemical Company LP vs. Sulzer Chemtech USA, In., et al		Adams and Reese, LLP			
The City of New Orleans vs. BellSouth Mobility, LLC, et al	Rebuttal of State and Local Tax Claim – Telecommunications Industry	Jones, Walker, Waechter, Poitevent, Carrère & Denegre, L.L.P.	Civil District Court – Parish of Orleans		
Brookshire Brothers Holdings, Inc., et al. vs. Total Containment, Inc., et al.	Rebuttal of Lost Profits Calculations – Retail Gasoline Industry	Adams and Reese, LLP	U.S. District Court – Western District of Louisiana, Lake Charles Division	✓	
Capitol House Preservation Company, LLC vs. Perryman Consultants, Inc., et al	Determination of Business Lost Profits – Riverboat Gaming Industry	Charles Lambert, J., Esquire	19 th Judicial District Court, Parish of East Baton Rouge	✓	✓
Consolidated Companies, Inc. vs. Lexington Insurance Company	Calculation of Business Interruption Losses in connection with Hurricane Katrina.	Lemle & Kelleher, LLP	U.S. District Court – Eastern District of Louisiana	✓	✓
Arnaud's Restaurant, Inc. and Remoulade, Inc. vs. Lexington Insurance Company	Calculation of business interruption lost profits and extra expenses in connection with Hurricane Katrina – Restaurant Industry	Lowe, Stein, Hoffman, Allweiss & Hauver	U.S. District Court – Eastern District of Louisiana	✓	
Creole Delicacies Company, Inc., et al. vs. Transportation Insurance Company	Calculation of business lost profits and extra expenses in connection with Hurricane Katrina – Specialty Products Retail Industry	Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC	U.S. District Court – Eastern District of Louisiana		

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CAPTEC Franchise Trust 2000-1 acting by and through its servicer, The Bank of New York vs. Dining Delight, Inc. and Richard Best	Rebuttal of valuation of license in connection with franchise restaurant – Retail Food Service Industry	Shumaker, Loop & Kendrick, LLP			
Robert L. Manard, PLC v. Transportation Insurance Company	Calculation of loss of business income in connection with Hurricane Katrina – Professional Services Industry	Manard Law Firm	Civil District Court, Parish of Orleans – State of Louisiana	✓	
Emma Walker Montero, Individually and as Usufructuary, Claimant vs. Edward Jones, et al.	Rebuttal of damages in connection with FINRA Arbitration (formerly NASD) – Stock Brokerage Industry	Hurlburt, Privat and Monrose	NASD / FINRA Arbitration		
XL Specialty Insurance Company vs. Conrad Industries, Inc., et al	Rebuttal of business interruption claim in connection with a fire – Marine Industry	Andrew B. Cooper, Esquire of Brown Sims, P.C.	American Arbitration Association	✓	✓
Textron Financial Corporation vs. Gregg Moon Construction, Inc. d/b/a Texas Hot Tubs, Gregory W. Moon and Kathy A. Moon	Evaluation of a company's financial condition, ability to fulfill contracts and its fair market value – Construction Industry (Spa and Pools)	Robin B. Cheatham, Esquire of Adams and Reese, LLP			
St. Bernard Port, Harbor and Terminal District vs. Industrial Risk Insurers	Calculation of the Port's losses and extra expenses in connection with Hurricane Katrina – Maritime Industry	Walter J. Leger, Jr., Esquire of Leger & Shaw	U.S. District Court – Eastern District of Louisiana		
Byrne, Rice & Turner, Inc. vs. Hanover Insurance Company	Calculation of a marine supply company's loss of business income and extra expenses in connection with Hurricane Katrina –Maritime Industry	William T. Finn, Esquire of Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC	Civil District Court for the Parish of Orleans, State of LA		

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Quest Diagnostics Incorporated vs. Factory Mutual Insurance Company	Calculation of losses in connection with Hurricane Katrina – Health Care Industry	John M. Sylvester, Esquire of K&L Gates, LP	U.S. District Court – Eastern District of Louisiana	✓	
Louisiana Binding Service, Inc., CSA Marketing and WWD Investments, Inc. vs. Citizens Insurance, A Company of The Hanover Insurance Group	Calculation of loss of business income and extra expenses in connection with Hurricane Katrina –Archival Preservation Industry	Gino J. Rendeiro, Esquire of Weeks, Kavanagh & Rendeiro	U.S. District Court – Eastern District of Louisiana	✓	
New Jersey Department of Environmental Protection and Administrator, New Jersey Spill Compensation Fund vs. Exxon Mobil Corporation	Calculation of Dividends and Amounts for Distribution in connection with environmental action – Oil & Gas Industry	Allan Kanner, Esquire of Kanner and Whiteley, LLC		✓	
Physicians Best Care Clinic vs. St. Paul Travelers	Calculation of business income loss and extra expenses in connections with Hurricane Katrina – Health Care Industry	Law Office of Richard J. Fernandez, LLC			
Crescent City OBGYN Associates, LLC vs. Travelers Insurance Company	Calculation of business income loss and extra expenses in connection with Hurricane Katrina – Health Care Industry	Law Office of Richard J. Fernandez, LLC			
Input/Output Marine Systems, Inc. vs. Wilson Greatbatch, Inc., et al.	Calculation of lost profits in connection with infringement of confidentiality agreement – Marine Seismic Industry	Miles P. Clements, Esquire of Frilot, LLC	24 th Judicial District Court – Jefferson Parish	✓	✓
Adriatic Marine, LLC vs. C&C Boat Works, LLC and Skansi Marine	Calculation of lost profits in connection with breach of contract – Marine Transportation Industry	J. Geoffrey Ormsby Smith & Fawer, LLC	25 th Judicial District Court – Plaquemines Parish	✓	
Mobile Bay Investments, LLC vs. Regions Financial Corporation	Determination of loss of real estate development value and lost profits	Steve Martino, Esquire of Taylor Martino	Arbitration		✓

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Ad-Med, Inc. v. Bruce J. Iteld, M.D., (A Professional Medical Corporation)	Solvency Analysis – Health Care Industry	Mitchell J. Hoffman, Esquire of Lowe, Stein, Hoffman, Allweiss & Hauver, LLP	Civil District Court for the Parish of Orleans, State of Louisiana	✓	
Avis Bourg, Jr. v. Michael Eymard, Raimy Eymard Louis Eymard, et al.	Determination of excessive officers' compensation and but for available cash and operating income in connection with breach of fiduciary duties and duties of loyalty – Marine Transportation Industry	John A. Cangelosi, Esquire of King, Krebs & Jurgens, PLLC	17 th Judicial District Court – Lafourche Parish	✓	
Hope Enterprise Corporation vs. Sunset Landing, LLC, et al.	Recalculation of market values and other calculations in connection with breach of loan contract – Marina and Dry Storage Industry	Robert C. Williamson Esquire of Baria-Williamson, PLLC	American Arbitration Association	✓	
Sabine State Bank & Trust Co. Fort Polk Vault Cash Shortages and Concealment of Same	Analysis of vault cash shortages and concealment of same – Banking Industry	John Whitehead, Esquire of Sabine State Bank & Trust Co.			
Succession of Virginia Hardin Derby	Analysis of financial operations and profitability of an LLC and effect on 50% share of funds held in the registry of the court – Residential Real Estate Industry	D. Douglas Howard, Jr., Esquire of Howard, Reed, DelHiero & Pederson	Civil District Court for the Parish of Orleans, State of Louisiana	✓	
Woodlands Development, LLC, et al. vs. Regions Bank, et al.	Calculation and rebuttal of amount due in connection with loan agreements – Commercial Real Estate Industry	John A. Dunlap, Esquire of Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC	24 th Judicial District Court – Jefferson Parish	✓	✓

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Matthew M. Walker v. The Manitowoc Company, et al.	Determination of the financial condition and diminution in same, as well as the amount of lost profits in connection with a crane collapse – Welding and Fabrication in Oil & Gas Industry	John H. Hughes, Esquire of Allen & Gooch, A Louisiana Business Law Corporation	16 th Judicial District Court – Iberia Parish	✓	
Anthony Pitts, et al v. The Monroe City School Board	Analysis of funds dedicated for teachers' salaries and shortages in payments to teachers from same – Public School Industry	Ross Downs, Esquire of The Downs Law Firm APC	4 th Judicial District Court – Ouachita Parish		
Coushatta Tribe of Louisiana d/b/a Coushatta Casino Resort v. Lake Charles Electric, LLC	Calculation and rebuttal of lost profits in connection with an electrical fire – Gaming Industry	Jeffrey A. Riggs, Esquire of Lewis Brisbois Bisgaard & Smith LLP	33 rd Judicial District Court – Allen Parish	✓	
Breton Sound Oyster Company, L.L.C. v. Stiel Insurance Company of New Orleans, Inc., et al	Calculation and rebuttal of lost profits in connection with spoiled food claims – Seafood Industry	David J. Ayo, Esquire of Allen & Gooch, A Law Corporation	25 th Judicial District Court – Plaquemines Parish		✓
Brent Warr v. Pat Fore, III, et al.	Analysis of public works project's profitability – Concrete Pipe Manufacturing Industry	Alex Brady, Esquire of Brady Law Firm, PLLC	1 st Judicial District Court – Harrison County, MS	✓	

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M. Langenstein & Sons Inc., et al. v. Sewerage & Water Board of New Orleans	Calculations of lost profits in connection with a public works project to improve New Orleans drainage systems for the following plaintiffs: M. Langenstein & Sons, Inc.; Prytania Liquor Store, Inc.; Prytania Mail Services, L.L.C.; British Antiques, L.L.C. The Magic Box, LTD.; Fine Arts Management, L.L.C. d/b/a Prytania Theatre; Pascal-Manale Restaurant, Inc. – Retail/Hospitality Industry	Sarah A. Lowman, Esquire of Strauss & King, APLC	United States District Court – Eastern District of Louisiana		
Enterprise Products Operating, LLC v. Southwood Terminal, LLC	Calculation of Damages in connection with an Order of Expropriation – Barge Movement and Fleeting Industry	Ashley Belleau, Esquire of Lugenbuhl, Wheaton, Peck, Rankin & Hubbard	23 rd Judicial District Court – Ascension Parish	✓	
Thomas A. Genin v. Sean H. Anthony	Calculation and rebuttal as to the fair value of the Defendant's 50% ownership interest – Restaurant Industry	Nathan L. Prescott, Esquire of Page, Mannino, Peresich & McDermott, P.L.L.C.	Chancery Court of Hancock County, Mississippi	✓	
Gulf Fleet Holdings, Inc., et al., Debtors and Alan H. Goodman, Trustee (Plaintiff-in-Intervention) v. H.I.G. Capital, LLC, et al.	Determination of capitalization, solvency and damages in connection with breaches of fiduciary duty – Oil and Gas Industry	Hugh M. Ray, III, Esquire of Pillsbury Winthrop Shaw Pittman LLP	United States Bankruptcy Court – Western District of Louisiana	✓	
OJ's Janitorial and Sweeping Service, LLC and Otis Jones, Sr. v. Syncom Space Services, LLC and PAE Applied Technologies, LLC	Calculation and rebuttal of lost profits in connection with the breach of a Subcontract – Maintenance Service Industry	Raymond C Lewis, Esquire of Deutsch Kerrigan, L.L.P.	United States District Court – Eastern District of Louisiana		

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First Bank & Trust v. Premier Restorations, LLC, et al.	Alter Ego and/or Single Business Enterprise Issues – Guest House/ Remodeling Industry	J. Patrick Gaffney, Esquire of Carver Darden Koretzky Tessier Finn Blossman & Areaux LLC	Civil District Court for the Parish of Orleans, State of Louisiana	✓	
Comm Care Corporation v. ARCO Builders, Inc.	Calculation of lost profits in connection with construction delay, defects and remediation work associated with same – Health Care Industry	John I. Hulse, Esquire of Conroy Law Firm, PLC	10 th Judicial District Court for the Parish of Natchitoches, State of Louisiana	✓	
R.T. Casey, LLC vs. Sumitomo Electric, U.S.A, Inc.	Calculation of direct cost, overhead and profit, revenue, amount received and balance due in connection with abandonment of contract – Marine Construction Industry	Daniel A. Ranson, Esquire of Gaudry, Ranson, Higgins & Gremillion, LLC	American Arbitration Association		✓
Capstone Associated Services, Ltd., et al. v. Dr. Scott Sullivan, et al.	Rebuttal of Lost Profits in connection with Intellectual Property – Insurance Industry	James M. Garner, Esquire of Sher Garner Cahill Richter Klein & Hilbert, LLC	Conflict Resolution Services, PLLC		✓
Scott K. Sullivan, et al. v. The Feldman Law Firm, LLP, et al.	Rebuttal of Lost Profits in connection with Intellectual Property – Insurance Industry	James M. Garner, Esquire of Sher Garner Cahill Richter Klein & Hilbert, LLC	Arbitration	✓	